

**Pulaski County, Indiana**  
**2007 Pay 2008 Budget Order**

An analysis of the data with the 2007 Pay 2008 Budget Order for Pulaski County shows that the budgets, levies and tax rates to be approved are in compliance with Indiana statutes.

Pulaski County has six cross-county units. Pulaski is the major county for West Central Schools (Jasper is the minor), and Eastern Pulaski Community Schools (Fulton). Pulaski is the minor unit for North Judson-San Pierre Schools (Starke is the major); Culver Community Schools (Marshall is the major); Mill Creek Conservancy (Fulton is the major); and the NW Indiana Solid Waste District, which originates in Jasper County, but crosses with Pulaski, Newton, Benton, White, and Carroll.

In addition to the Mill Creek Conservancy District, Pulaski also has the Lake Bruce Conservancy District. A Conservancy District is a special taxing district created to provide flood control, irrigation, potable water or wastewater service within a specified area. The cost of providing these services are charged to landowners in the form of a special assessment based on the benefit provided. These special assessments are added to the property tax bill of each landowner and collected along with property taxes. Since the benefit derived may not relate to the assessed value of the property, these assessments are normally expressed in terms of dollars of assessment and not as a tax rate per \$100 of net assessed value. Therefore, the Conservancy District special assessment has not been included in this analysis.

**Changes in Local Tax Levies**

Tax levy increases are made up of routine increases in controlled levies, increases in tax rate controlled levies and debt service levies. Controlled levies increase based on an annual growth factor or excess levy appeals. Tax rate controlled levies increase based on increases in assessed value applied to a specific tax rate (tax rates are adjusted downward to eliminate the effect of reassessment or trending).

The total net increase in tax levy for Pay 2008 on a county-wide basis was \$146,455 or 0.89%. Following are the levy changes that were greater than \$1 million or a 10% change over the previous year levy. The largest total dollar increase in levy was due to the Pulaski County Public Library (\$265,537). The largest total dollar decrease in levy was due to the County unit (\$818,519).

Pulaski County

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
General	\$3,043,857	\$3,213,850	\$169,993	5.58%
Health	179,276	77,178	-102,098	-56.95%
Children's Psychiatric Res Treatment	137,806	-0-	-137,806	-100.00%

#### Pulaski County Welfare

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
Welfare - Family and Children	\$1,222,392	\$468,731	-\$753,661	-61.65%

Total County levy decreased by \$818,519 or 14.03%. Existing cash balances used in Welfare F&C and Children's Psych Treatment for 2008.

#### Van Buren Township

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
Fire	\$33,890	\$43,402	\$9,512	28.07%

Total Township levy increased \$9,685 or 17.13%. Township received an excess levy appeal in the fire fund for volunteer fire department in the amount of \$9,381, which is almost the entire levy increase.

#### Winamac Civil Town.

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
Recreation	\$26,196	\$56,119	\$29,923	114.23%
Parks	79,898	100,826	20,928	26.19%

Total Town levy increase of \$45,789 or 10.03%.

#### Culver Community School Corporation

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
General	\$162,145	\$203,889	\$41,744	25.74%
Debt Service	71,551	97,833	26,282	36.73%
Capital Projects	35,754	53,647	17,893	50.04%
Transportation	32,573	39,381	6,808	20.90%

Total School levy increase of \$94,689 or 28.57%.

#### Pulaski County Public Library

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
Debt Service	\$-0-	\$254,662	\$254,662	-%

Total Library levy increased by \$265,537 or 69.50%. Debt service increased due to payments starting on G.O. bonds for renovations that were approved in 2007.

No units in the County exceeded the working maximum levy. All units in the County levied up to or near their working maximum levy.

No units in the County exceeded the normal statutory growth rate for controlled fund levies.

## Changes in Real Property Gross Assessed Values

Real Property Gross Assessed Values increases by property class are as follows.

<u>Class</u>	<u>% Increase</u>
Agriculture	18.79%
Industrial	15.93%
Commercial	-1.00%
Residential	4.93%
Exempt	3.64%
Utility	3.29%

Changes in the proportion of Gross Assessed Value by Class can create a burden shift from one class to another. The proportion (mix) of values of real property by class (this can represent the relative tax burden by class, except that it does not include the impact of deductions or credits).

<u>Class</u>	<u>2007 Ratio</u>	<u>2008 Ratio</u>
Agriculture	41.04%	43.95%
Industrial	5.81%	6.08%
Commercial	4.44%	3.96%
Residential	42.37%	40.09%
Exempt	6.12%	5.72%
Utility	0.21%	0.20%

As can be seen from the analysis, a shift from residential, exempt, and commercial property to agricultural and industrial property occurred. This shift was approximately 3.18%.

## Change in Net Tax Rates

Changes in net tax rate by district were as follows.

<u>District</u>	<u>Change in NAV</u>	<u>Change in Levy</u>	<u>Change in Gross Tax Rate</u>	<u>Change in Business Personal Property Net Tax Rate</u>	<u>Change in Real Estate and Other Personal Property Net Tax Rate</u>	<u>Change in Homestead Net Tax Rate</u>
Beaver Township II	3.08%	-7.81%	-10.57%	22.97%	-8.97%	-19.86%
Beaver Township I	7.58%	-3.99%	-10.75%	-11.48%	-9.61%	-21.33%
Cass Township	14.63%	4.53%	-8.81%	-9.12%	-6.82%	-18.56%
Cass Township - North	9.46%	-6.52%	-14.59%	-12.02%	-9.95%	-18.88%
Franklin Township	16.89%	6.67%	-8.75%	-8.41%	-6.41%	-17.32%
Harrison Township	9.61%	0.14%	-8.63%	-8.27%	-6.29%	-17.26%
Indian Creek Township	9.52%	0.06%	-8.64%	-8.28%	-6.30%	-17.21%
Jefferson Township - East	21.47%	10.58%	-8.97%	-8.67%	-6.64%	-17.55%

Jefferson Township	26.87%	15.43%	-9.02%	-9.38%	-7.04%	-18.71%
Monroe Township	7.86%	-1.46%	-8.64%	-8.28%	-6.31%	-17.07%
Winamac Corp (Monroe)	2.50%	-2.77%	-5.14%	-4.34%	-2.28%	-16.70%
Rich Grove Township	18.15%	0.89%	-14.61%	-12.04%	-9.97%	-18.82%
Salem Township	12.59%	0.61%	-10.63%	-11.26%	-9.45%	-21.13%
Francesville Corp (Salem)	-0.35%	-8.67%	-8.35%	-8.51%	-6.57%	-21.46%
Tippecanoe Township	19.18%	9.30%	-8.29%	-8.60%	-5.95%	-17.10%
Monterey Corp (Tippecanoe)	-4.78%	-10.20%	-5.69%	-5.68%	-3.07%	-19.09%
Van Buren Township	15.55%	6.10%	-8.18%	-7.75%	-5.64%	-16.51%
White Post Township	13.48%	3.79%	-8.54%	-8.79%	-6.53%	-18.42%
Medaryville Corp (White Post)	2.78%	0.60%	-2.12%	-1.49%	1.03%	-16.73%
Average	10.98%	0.89%	-8.71%	-6.90%	-6.22%	-18.60%

Downward pressure on tax rates came from increases in Assessed Value due to trending and the increased Homestead Credit rate.

Some upward pressure on tax rates came from minimal increases in tax levies.

### Assessment Status

The DLGF has prepared an analysis of assessed valuation change by property class based on a review of parcel data. The results of this analysis are summarized in the table below:

Percent of Parcels with Identified Assessed Valuation Change						
Property Class	<u>Decrease</u>	<u>No Change</u>	<u>0 – 10% Increase</u>	<u>10 – 30% Increase</u>	<u>30 – 100% Increase</u>	<u>More Than Doubled</u>
Commercial	58.6%	4.9%	26.1%	10.1%	0.0%	0.4%
Industrial	2.6%	4.3%	42.6%	50.4%	0.0%	0.0%
Residential	21.7%	9.2%	41.8%	20.6%	6.4%	0.3%
Overall	17.0%	6.8%	28.3%	41.1%	6.5%	0.4%